



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: David Sternberg
DOCKET NO.: 22-04096.001-F-1
PARCEL NO.: 19-141-081-00

The parties of record before the Property Tax Appeal Board are David Sternberg, the appellant; and the Randolph County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** in the assessment of the property as established by the **Randolph** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$2,735
Homesite:	\$5,755
Residence:	\$97,000
Outbuildings:	\$0
TOTAL:	\$105,490

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Randolph County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2022 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 1-story dwelling of frame construction and siding exterior with 2,677 square feet of living area.¹ The dwelling was constructed in 2020 and is approximately 2 years old. Features of the home include an unfinished basement, central air conditioning, and a 1,187 square foot garage. The property has an approximately 453,024 square foot site (approximately 10.89 acres) and is located in Sparta, T5S R6W Township, Randolph County.

¹ The property record card is marked as the subject dwelling having “stone” exterior walls. However, the color photographs of the subject dwelling depict the only stone to be the base of the post trim on the open front porch.

The appellant contends assessment inequity regarding the improvement only as the basis of the appeal.² In support of this argument, the appellant submitted information on three equity comparables located from 1.3 to 10 miles from the subject property with one comparable being located outside of Sparta where the subject is located. The comparables are improved with 1-story homes of varying exterior construction ranging in size from 2,399 to 2,646 square feet of living area. The dwellings range in construction age from 3 to 7 years old. Each home has an unfinished basement and central air conditioning. One comparable has a fireplace; two comparables each have a garage containing 654 or 801 square feet of building area; one comparable has a 720 square foot storage shed; and one comparable has an inground swimming pool. The comparables have improvement assessments ranging from \$68,605 to \$86,725 or from \$25.17 to \$36.15 per square foot of living area. The appellant's submission also includes the property record cards for each of the three comparable properties and a calculation of the requested reduction amount which is based on applying the township construction grade multiplier that the appellant contends was utilized in the calculation of the improvement assessments of the three comparable dwellings. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$87,929.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$107,415. The subject property has an improvement assessment of \$101,660 or \$37.97 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located from 1.2 to 11.6 miles from the subject property with one comparable being located outside of Sparta where the subject is located. The board of review comparable #4 is the same property as appellant's comparable #1. The comparables are described as 1-story dwellings with siding and stone trim exterior construction ranging in size from 2,024 to 2,447 square feet of living area. The dwellings have construction ages of either 2 or 5 years old. Each home has an unfinished basement, central air conditioning, and a garage ranging in size from 654 to 902 square feet of building area. One comparable has a fireplace. Comparables #1, #2, and #3 each have a storage shed containing 1,295, 384, and 1,764 square feet of building area, respectively.³ Additionally, comparables #2 and #3 each have an inground swimming pool. The comparables have improvement assessments ranging from \$80,000 to \$108,145 or from \$36.15 to \$50.55 per square foot of living area. The board of review submission also includes property record cards for each comparable along with color photographs of the homes, in addition to a memorandum prepared by the township assessing official contending that the four board of review are good comparables. In said memorandum, the board of review through the township official also argues that the subject dwelling's construction grade should be changed to a "C+5" but that change would not affect the overall improvement assessment. Finally, in said memorandum, the board of review argues that the submitted copy of the permit to build the subject dwelling was for \$350,000 and the subject total overall assessment of \$110,150 (including farmland and homesite assessments) reflects a market

² Although the subject is a farm property, the appellant is not contesting the farmland or homesite (land) assessments. In addition, there are no farm buildings on the subject parcel.

³ Although the board of review grid analysis indicates that comparable #1 contains a 1,948 square foot storage shed and does not depict the sizes of the two remaining sheds, the Board finds that the best evidence of the sizes of the storage sheds are the property record cards associated with these properties which include the schematic drawings of the sheds with measurements.

value of \$330,450. Based on this evidence and argument, the board of review requested a confirmation of the subject's dwelling assessment.

Conclusion of Law

The taxpayer contends assessment inequity with regard to the improvement as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's land assessment is warranted.

The record contains a total of six equity comparables for the Board's consideration. The Board gave less weight to board of review comparables #2 and #3 as these comparables are approximately 22% and 27% smaller in dwelling size, respectively, when compared to the subject dwelling. In addition, board of review comparable #2, along with appellant's comparable #3 are located 11.6 miles and 10 miles, respectively, from the subject dwelling and outside of Sparta where the subject property is located, and each has an inground swimming pool that the subject lacks, for which they were given less weight.

The Board finds the best evidence in the record of uniformity in improvement assessment is appellant's comparable #1/board of review comparable #4, appellant's comparable #2, and board of review comparable #1 as these comparables are each located more proximate to the subject property and are more similar to the subject in dwelling size and some features. However, the parties' common comparable has a smaller garage relative to the subject and a fireplace which is not a feature of the subject dwelling, thus requiring adjustments for these differences from the subject. Additionally, appellant's comparable #2 lacks a garage, dissimilar to the subject's 1,187 square foot garage, but has a 720 square foot storage shed which the subject lacks, requiring adjustments for these differences from the subject. Finally, board of review comparable #1 has a 1,295 square foot storage shed which the subject lacks, thus requiring an adjustment for this difference from the subject. The three best comparables in this record have improvement assessments that range from \$68,605 to \$98,445 or from \$25.17 to \$40.23 per square foot of living area. The subject's improvement assessment of \$101,660 or \$37.97 per square foot of living area is above the range established by the best comparables in this record in terms of overall improvement assessment and at the upper end of the range on a per square foot of living area basis. Based on this record, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: March 26, 2024



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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